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U.S. Internal Revenue Service

The collection of internal revenue and the...

Washington

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THE

COLLECTION OF INTERNAL REVENUE

AND THE

CONDITION OF THE SERVICE.

REPORT OF HON. JOHN W. MASON,

COMMISSIONER OF INTERNAL REVENUE.

TO

HON. CHARLES FOSTER,

SECRETARY OF THE TREASURY.

JULY 21, 1892.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1892.

With the compliments of

JOHN W. MASON,

Commissioner of Internal Revenue.

No 6

THE

COLLECTION OF INTERNAL REVENUE

AND THE

CONDITION OF THE SERVICE.

REPORT OF HON. JOHN W. MASON,

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U.S. - Internal revenue, Commissioner of

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TREASURY DEPARTMENT
Document No. 1522.
Internal Revenue.

TREASURY DEPARTMENT,
Office of the Commissioner of Internal Revenue,
Washington, D. C., July 21, 1892.

SIR: I have the honor to respectfully submit the following preliminary report of the operations of this Bureau for the fiscal year ended June 30, 1892.

The total collections from all sources of internal revenue for the fiscal year just ended were $153,857,543.45, which sum has been duly accounted for and covered into the Treasury of the United States. For the fiscal year ended June 30, 1891, the total collections were $146,035,415.97.

A comparison of the receipts for these two fiscal years shows an increase of $7,822,127.48 in favor of the fiscal year just ended. This result is most gratifying, especially when taken in connection with the fact that there was a decrease in the receipts from the tax on snuff, tobacco, and the special taxes relating to tobacco of $1,795,777.90, as compared with the receipts from the same sources for the fiscal year ended June 30, 1891.

This decrease was occasioned by the reduction in the tax on tobacco and snuff, and the repeal of the special taxes relating to tobacco, under the provisions of the act of October 1, 1890.

The cost of collection for the fiscal year just ended will aggregate about $4,284,000, exclusive of the amount expended for printing internal revenue stamps, which is paid from the appropriation for the Bureau of Engraving and Printing. The expense of collection for the previous fiscal year was $4,205,655.49, a comparison showing an increase in the cost of collection for the fiscal year just ended of about $78,300.

At this date it is impossible to state the exact amount of the cost of collection, as some of the accounts belonging to the past fiscal year have not yet been received, and the amount of such accounts has been estimated from the accounts of previous months, but when all are received and adjusted I do not think the total will vary much from the amount herein stated. The percentage of the cost of collection is about 2.78. The percentage of cost of collection for the fiscal year ended June 30, 1891, was 2.88.

During the past fiscal year examinations of the offices of the collectors of internal revenue have been made as frequently as was possible with

the limited number of revenue agents available for that work, and the reports of these examinations indicate a generally satisfactory condition of the service throughout the country.

Your attention is respectfully called to the appended statements, which show comparatively the receipts from the various sources of internal revenue for the past two fiscal years, the total receipts in each collection district for the fiscal year ended June 30, 1892, and the total collections by States for the same period.

Very respectfully, your obedient servant,

John W. Mason
Commissioner.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

STATEMENTS.

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1891 and 1892.

[The figures for 1892 in the following tables are subject to revision until published in the Commissioner's Annual Report.]

Objects of taxation.	Receipts during fiscal year ended June 30— 1891.	1892.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$1,097,492 35	$1,764,956 15	$667,463 80	.....
Spirits distilled from materials other than apples, peaches, and grapes	78,528,601 16	83,776,251 96	5,247,650 80	.....
Rectifiers (special tax)	164,004 77	208,616 32	44,611 55	.....
Retail liquor dealers (special tax)	3,234,154 72	5,080,176 55	1,846,021 83	.....
Wholesale liquor dealers (special tax)	303,590 22	468,463 87	164,873 65	.....
Manufacturers of stills (special tax)	1,008 32	1,677 10	668 78	.....
Stills and worms manufactured (special tax)	4,670 00	4,730 00	60 00	.....
Stamps for distilled spirits intended for export	2,442 10	5,110 40	2,668 30	.....
Total	83,335,964 64	91,309,982 35	7,974,018 71	.....
TOBACCO.				
Cigars, cheroots, and cigarettes weighing over 3 pounds per thousand	13,424,678 30	13,646,398 25	221,719 95	.....
Cigarettes, weighing not over 3 pounds per thousand	1,342,269 38	1,446,491 42	104,222 04	.....
Snuff	726,155 39	669,861 08	.....	$56,294 31
Tobacco, chewing and smoking	17,080,632 67	15,237,742 32	.....	1,842,890 35
Special taxes relating to tobacco	222,535 23	.....	.....	222,535 23
Total	32,796,270 97	31,000,493 07	.....	1,795,777 90
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	28,192,327 69	29,431,498 04	1,239,170 35	.....
Brewers (special tax)	119,158 02	173,880 14	54,722 12	.....
Retail dealers in malt liquors (special tax)	108,512 91	184,160 64	75,647 73	.....
Wholesale dealers in malt liquors (special tax)	145,131 30	247,913 95	102,782 65	.....
Total	28,565,129 92	30,037,452 77	1,472,322 85	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported	871,488 44	945,675 00	74,186 56	.....
Manufacturers of oleomargarine (special tax)	6,950 00	10,400 00	3,450 00	.....
Retail dealers in oleomargarine (special tax)	146,293 70	204,215 00	57,921 30	.....
Wholesale dealers in oleomargarine (special tax)	53,192 00	106,036 00	52,844 00	.....
Total	1,077,924 14	1,266,326 00	188,401 86	.....

a Repealed May 1, 1891.

Comparative statement showing the receipts, etc.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30— 1891.	1892.	Increase.	Decrease.
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation				
Banks, bankers, and other parties liable on amount of notes of any person, state bank, or State banking association, or of any town, city, or municipal corporation paid out by them				
Total				
MISCELLANEOUS.				
Penalties	$256,214 39	$239,733 71		$16,480 68
Opium manufactured for smoking purposes		700 00	$700 00	
Collections not otherwise herein provided for	3,912 91	2,855 15		1,057 76
Total	260,127 30	243,288 86		16,838 44
Aggregate receipts	146,035,415 97	153,857,543 45	7,822,127 48	

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled, spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal years ended June 30— 1891.	1892.	Increase.	Decrease.
Spirits distilled from apples, peaches, and grapes ... galls.	1,219,436	1,961,062	741,626	
Spirits distilled from materials other than apples, peaches, and grapes ... galls.	87,254,001	93,084,724	5,830,723	
Fermented liquors ... bbls.	30,478,192	31,817,836	1,339,644	
Cigars, cheroots, and cigarettes weighing over 3 pounds per thousand ... no.	4,474,892,767	4,548,799,417	73,906,650	
Cigarettes weighing not over 3 pounds per thousand ... no.	2,684,538,760	2,892,982,840	208,444,080	
Snuff ... lbs.	10,390,194	11,164,351	774,157	
Tobacco, chewing and smoking ... lbs.	243,505,848	253,962,139	10,456,291	
Oleomargarine ... lbs.	43,574,422	47,283,750	3,709,328	

Statement showing the aggregate collections made and reported to the Commissioner of Internal Revenue by the collectors of the several collection districts during the fiscal year ended June 30, 1892.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Robert A. Moseley, jr.	$106,771 14
District of Arkansas	Henry M. Cooper	95,718 86
First California	John C. Quinn	1,888,761 65
Fourth California	Horace W. Byington	392,171 65
District of Colorado	James M. Freeman	323,884 20
District of Connecticut	John I. Hutchinson	930,783 02
District of Florida	Dennis Eagan	465,029 67
District of Georgia	Walter H. Johnson	482,811 52
First Illinois	Christopher Mamer	10,883,986 71
Fifth Illinois	Julius S. Starr	20,828,247 36
Eighth Illinois	Levi S. Wilcox	4,575,182 59
Thirteenth Illinois	Daniel Hogan	597,921 58
Sixth Indiana	John O. Cravens	2,527,481 85
Seventh Indiana	Joseph P. Throop	3,945,957 04
Third Iowa	John S. Lothrop	176,393 76
Fourth Iowa	Louis Weinstein	301,654 64
District of Kansas	Cyrus Leland, jr.	250,501 40
Second Kentucky	John Feland	3,593,725 58
Fifth Kentucky	Albert Scott	10,230,533 08
Sixth Kentucky	David N. Comingore	3,129,617 08
Seventh Kentucky	Thomas C. McDowell	2,738,842 30
Eighth Kentucky	Anthony R. Burnam	2,391,133 57
District of Louisiana	Augustus T. Wimberly	452,294 09
District of Louisiana	William W. Chisolm (acting)	169,332 99
District of Louisiana	Homer C. Powers	113,295 21
District of Maryland	F. Snowden Hill	3,288,873 77
Third Massachusetts	Frank E. Orcutt	2,462,209 61
First Michigan	James H. Stone	2,063,221 18
Fourth Michigan	John Steketee	190,678 26
District of Minnesota	Marcus Johnson	2,272,426 48
First Missouri	Charles F. Wenneker	8,048,329 02
Sixth Missouri	Hiram F. Devol	472,887 58
District of Montana	James H. Mills	195,731 86
District of Nebraska	John Peters	4,898,588 64
District of New Hampshire	James E. French	546,770 58
First New Jersey	Isaac Moffett	198,699 02
Fifth New Jersey	George H. Large	4,186,321 85
District of New Mexico	Levi A. Hughes	39,778 14
First New York	Ernst Nathan	4,228,294 79
Second New York	Michael Kerwin	1,989,631 87
Third New York	Ferdinand Eidman	6,222,835 66
Fourteenth New York	Robert H. Hunter	1,846,624 07
Twenty-first New York	Alexander von Landberg	1,056,556 41
Twenty-eighth New York	Charles E. Fitch	2,326,976 02
Fourth North Carolina	Elihu A. White	975,258 87
Fifth North Carolina	William W. Rollins	1,408,397 58
First Ohio	David W. McClung	9,967,954 02
Tenth Ohio	George P. Waldorf	715,417 81
Eleventh Ohio	Marcus Boggs	1,181,470 74
Eighteenth Ohio	William H. Gabriel	1,086,332 86
District of Oregon	Milton Weidler	379,876 04
First Pennsylvania	William H. Brooks	3,788,180 19
Ninth Pennsylvania	Sam. Matt. Fridy	2,174,096 16
Twelfth Pennsylvania	Thomas F. Penman	628,285 98
Twenty-third Pennsylvania	Samuel D. Warmcastle	2,023,062 89
Twenty-third Pennsylvania	Harvey J. Mitchell (acting)	2,550,871 99
District of South Carolina	Eugene A. Webster	71,812 85
Second Tennessee	William A. Allen	60,467 23
Second Tennessee	H. G. Lady (acting)	36,971 88
Second Tennessee	Adam B. Bowman	54,318 26
Fifth Tennessee	David A. Nunn	1,127,161 66
Third Texas	Joseph W. Burke	198,766 61
Fourth Texas	James W. Hearne	107,609 32
Second Virginia	James D. Brady	1,793,827 23
Sixth Virginia	Patrick H. McCaull	1,119,885 29
District of West Virginia	Albert B. White	807,588 36
First Wisconsin	Henry Fink	3,310,491 40
Second Wisconsin	Earl M. Rogers	484,297 98
Total from collectors		153,856,884 95
Cash receipts from sale of adhesive stamps*		658 50
Aggregate receipts		153,857,543 45

* Of the six hundred and fifty-eight dollars and fifty cents ($658.50) received from this source during the last fiscal year, the sum of six hundred and fifty dollars ($650) was a payment on an old account, the balance, eight dollars and fifty cents ($8.50), being the receipts from the sale of documentary stamps issued to collectors for validating unstamped instruments.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

Statement showing the aggregate collections of internal revenue by States and Territories during the fiscal year ended June 30, 1892.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	$106,771 14	New Hampshire (*i*)	$546,770 58
Arkansas	95,718 86	New Jersey	4,385,011 87
California (*a*)	2,290,932 30	New Mexico (*k*)	39,778 14
Colorado (*b*)	323,884 20	New York	17,670,978 82
Connecticut (*c*)	939,783 02	North Carolina	2,383,656 85
Florida	465,629 67	Ohio	12,921,175 43
Georgia	482,811 52	Oregon (*l*)	379,876 04
Illinois	36,795,338 21	Pennsylvania	11,159,407 21
Indiana	6,473,438 89	South Carolina	71,812 85
Iowa	478,008 40	Tennessee	1,278,862 03
Kansas (*d*)	290,501 40	Texas	306,375 93
Kentucky	21,813,851 61	Virginia	2,918,412 52
Louisiana (*e*)	734,832 29	West Virginia	807,588 36
Maryland (*f*)	3,288,873 77	Wisconsin	3,794,699 38
Massachusetts	2,462,209 61		
Michigan	2,283,909 44	Total	153,856,884 95
Minnesota	2,272,426 48	Cash receipts from sale of adhesive stamps*	658 50
Missouri	8,521,216 60		
Montana (*g*)	195,751 86	Aggregate receipts	153,857,543 45
Nebraska (*h*)	4,898,588 64		

* See note on page 7.

a Including the State of Nevada.
b Including the State of Wyoming.
c Including the State of Rhode Island.
d Including the Indian Territory and the Territory of Oklahoma.
e Including the State of Mississippi.
f Including the State of Delaware, District of Columbia, and two counties of Virginia.
g Including the State of Idaho and the Territory of Utah.
h Including the States of North Dakota and South Dakota.
i Including the States of Maine and Vermont.
k Including the Territory of Arizona.
l Including the State of Washington and the Territory of Alaska.

BOUNTY ON SUGAR.

The result of the first year's operation of the law relative to the bounty on sugar (act of October 1, 1890) has been satisfactory.

The number of producers of sugar licensed under this act to produce sugar during the last fiscal year was as follows:

Number of producers of sugar from sugar cane	727
Number of producers of sugar from beets	7
Number of producers of sugar from sorghum	6
Number of producers of sugar from maple sap	4,240
Total	4,980

The expenses are about as follows, the exact amount not being yet ascertained, to wit:

Additional deputies and clerks	$97,550
Laboratory supplies, etc	9,618
Sugar inspectors	28,139
Additional clerks in office Commissioner Internal Revenue	10,990
Total	146,297

The sum of $7,342,077.79 has been paid as bounty during the year. A number of claims due producers of maple sugar and a few claims due producers of cane sugar remain unpaid. These claims will aggregate about $70,000.

1. *Bounty paid on cane sugar:*	
Louisiana	$6,882,589 83
Texas	176,301 73
Florida	18,233 79
Mississippi	190 86
Total	7,077,316 21
2. *Bounty paid on beet sugar:*	
Nebraska, two factories	$54,690 00
Utah, one factory	21,898 00
California, three factories	163,510 56
Total, six factories	240,098 56
3. *Bounty paid on sorghum sugar:*	
Kansas, three factories	$22,197 28
4. *Bounty paid on maple sugar:*	
New York	$1,151 15
Massachusetts	121 58
Ohio	1,050 86
Pennsylvania	142 15
Total	2,465 74

Total on cane sugar	$7,077,316 21
Total on beet sugar	240,098 56
Total on sorghum sugar	22,197 28
Total on maple sugar	2,465 74
Total	7,342,077 79

Bounty paid by States for fiscal year ended June 30, 1892.

States.	Number of producers receiving bounty.	Material.	Amount.
Louisiana	619	Cane	$6,882,589 83
Texas	14	do	176,301 73
Florida	11	do	18,233 79
Mississippi	1	do	190 86
California	3	Beet	163,510 56
Nebraska	2	do	54,690 00
Utah	1	do	21,898 00
Kansas	3	Sorghum	22,197 28
Massachusetts	5	Maple	121 58
New York	51	do	1,151 15
Pennsylvania	8	do	142 15
Ohio	39	do	1,050 86
Total	757		7,342,077 79

Number of States and Territories	12
Number of producers	757
Total amount paid	$7,342,077.79

A large number of the maple sugar producers who were licensed made no claims for bounty, and most of the claims which have been presented were not filed in time for payment prior to July 1.

The total quantity of maple sugar of the production of the past season upon which bounty will be claimed is about 3,600,000 pounds, and the total amount of bounty to be paid thereon will be about $863,000, as estimated.

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